

ABSTRACT

This study aims to determine how much influence Accountability and Independence have on Audit Quality and Its Impact on the Granting of Audit Opinions on Public Accountant Offices in East Bandung.

The research method approach used is descriptive and verification methods. Data collection techniques are done through Primary data with questionnaires. The sampling technique uses probability sampling technique using simple random sampling method. The statistical analysis used in this study is the validity test, reliability test, path analysis, t test, f test, and the coefficient of determination.

The results showed that the influence of Accountability on Audit quality is 29.3%. The effect of Independence on Audit quality is 24.7%. The Effect of Accountability on Granting Audit Opinions is 7.7%. The effect of independence on giving audit opinion is 5.5%, the effect of audit quality on giving audit opinion is 28.8%. Indirectly through audit quality, accountability provides an effect of 25.9% on giving audit opinions to the Public Accountant Office in the East Bandung area. The results of this study provide empirical evidence that high accountability will make audit results more quality so that the impact on giving audit opinions is more appropriate. Indirectly through audit quality, independence provides an effect of 23.8% on the provision of audit opinions at the Public Accountant Office in the East Bandung area. The results of this study provide empirical evidence that high independence will make audit results more quality so that the impact on providing more appropriate audit opinion.

Keywords: Accountability and Independence on Audit Quality and its impact on Audit Opinion.

